



COMMONWEALTH of VIRGINIA

Office of the Attorney General

Jason S. Miyares
Attorney General

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August 2, 2022

The Honorable Paul F. Ferguson, Clerk
ARLINGTON CIRCUIT COURT
1425 North Courthouse Road
Arlington, Virginia 22201

Re: *Professional Foreclosure Corporation of Virginia v. Brian W. Montgomery, et al*
Case No. CL22-2495

Dear Mr. Ferguson:

I am enclosing an Answer on behalf of the Virginia Department of Taxation for filing with the Court in the above-captioned matter.

If you have any questions, please do not hesitate to call me directly at (804) 786-8587.

Very truly yours,

A handwritten signature in black ink, appearing to read "Flora T. Hezel", followed by a long horizontal flourish.

Flora T. Hezel
Senior Assistant Attorney General

Enclosure

cc: As stated in the Certificate of Service

VIRGINIA: IN THE CIRCUIT COURT FOR THE COUNTY OF ARLINGTON

**PROFESSIONAL FORECLOSURE
CORPORATION OF VIRGINIA,
*Substitute Trustee,***

Petitioner,

v.

Case No. CL22-2495

BRIAN W. MONTGOMERY,

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE,**

VIRGINIA DEPARTMENT OF TAXATION,

and

AMERICAN MICROLOAN, LLC,

Defendants.

ANSWER TO COMPLAINT FOR INTERPLEADER

The Virginia Department of Taxation (the “Department”), by counsel, answers the Complaint for Interpleader filed herein by Professional Foreclosure Corporation of Virginia as Substitute Trustee, as follows:

1. The Department admits the allegations of Paragraph 1.
2. The Department admits the allegations of Paragraph 2.
3. The Department admits the allegations of Paragraph 3.
4. The Department admits the allegations of Paragraph 4.
5. The Department admits the allegations of Paragraph 5.
6. The Department admits the allegations of Paragraph 6.
7. The Department lacks sufficient information to admit or deny the allegations of Paragraph 7.

8. The Department lacks sufficient information to admit or deny the allegations of Paragraph 8.

9. The Department lacks sufficient information to admit or deny the allegations of Paragraph 9.

10. The Department admits the allegations of Paragraph 10.

11. The Department admits the allegations of Paragraph 11.

12. The Department admits the allegations of Paragraph 12(a), 12(b), and 12 (f). As to Paragraphs 12(a) and 12(b), the Department further avers that said liens have been released. Copies of the Releases of Memorandum of Lien are attached hereto as Exhibit A. As to Paragraph 12(f) and the lien recorded against Brian W. Montgomery, said lien remains outstanding with a current balance due and owing to the Department in the amount of \$30,779.85 as of July 27, 2022. The Department lacks sufficient information to admit or deny the allegations of Paragraphs 12(c), 12(d) and 12(e).

13. The Department lacks sufficient information to admit or deny the allegations of Paragraph 13.

14. The Department denies the allegations of Paragraph 14.

15. The Department denies each and every allegation not specifically admitted herein.

WHEREFORE, having fully responded to the Complaint for Interpleader, the Department prays that its judgment be paid if permitted, and that no order be entered to the prejudice of the Commonwealth.

Respectfully submitted,

VIRGINIA DEPARTMENT OF TAXATION

By: 

Flora T. Hezel (VSB # 47482)
Senior Assistant Attorney General
OFFICE OF THE ATTORNEY GENERAL
202 North Ninth Street
Richmond, Virginia 23219
Telephone: (804) 786-8587
fhezel@oag.state.va.us

CERTIFICATE OF SERVICE

I certify that on the 2nd day of August 2022, I delivered a copy of the foregoing Answer of the Commonwealth of Virginia, Department of Taxation to the following via U.S. Mail, postage prepaid:

Malcom B. Savage, III, Esq.
LOGS LEGAL GROUP, LLP
10021 Balls Ford Road, Suite 200
Manassas, Virginia 20109
msavage@logs.com

AMERICAN MICROLOAN, LLC
Woochae Chung, Managing Director
2125 Center Avenue, Suite 308
Fort Lee, New Jersey 07024

Jessica D. Aber, Esq.
United States Attorney for the Eastern District
of Virginia
UNITED STATES ATTORNEY'S OFFICE
2100 Jamieson Avenue
Alexandria, Virginia 22314

AMERICAN MICROLOAN, LLC
c/o Ronald W. Stern
211 Union Street, Suite 100
Alexandria, Virginia 22314

By: 

Counsel

INSTR. # 146287 Book 231 Page 1452

*Any mischaracterization on this release regarding Type of Tax originally assessed shall not invalidate this release

RELEASE of MEMORANDUM of LIEN COMMONWEALTH OF VIRGINIA		Department of Taxation P.O. Box 1880 Richmond, Virginia 23218-1880
Notice is given that the Memorandum of Lien filed on 05/20/10 in Book 231, Page 1452, Instrument Number 146287, against the taxpayer named below, for the taxes noted below, is released. You are authorized to record the Release of this Lien for these taxes.		For Optional Use by Clerk's Office
Name of Taxpayer and Last Known Mailing Address TORTOISE AND HARE BAR LLC TORTOISE & HARE EVENTS AND CATERING 567 23RD ST S ARLINGTON, VA 22202-2517		FEIN/SSN: 26-0392819
Location of Circuit Court PAUL FERGUSON, CLERK ARLINGTON CIRCUIT COURT 1425 N COURTHOUSE RD / ROOM 6200 ARLINGTON, VA 22201		
City/County of Residence or Principal Place of Business Name of City/County: Arlington		Date of Birth Not Available
Department of Taxation By:	Issuing Office Office of Compliance P.O. Box 1880 Richmond, VA 23218-1880 (804) 367-8045	Date: May 26, 2016

*Type of Tax	Tax Period	Date of Assessment	Bill Number	Judgment Amount
Sales	01/01/09 - 01/31/09	05/12/09	23054	\$6,601.16
Sales	03/01/09 - 03/31/09	05/18/09	30628	\$6,851.66
Sales	04/01/09 - 04/30/09	06/16/09	16767	\$6,353.84
Sales	07/01/09 - 07/31/09	10/28/09	09192	\$5,757.96
Sales	08/01/09 - 08/31/09	10/28/09	09373	\$5,824.52
Sales	09/01/09 - 09/30/09	11/23/09	39784	\$5,045.02
TOTAL				\$36,434.16

Client ID: 13333214

EXHIBIT A

Instr. 145453 Book 230 Page 615

*Any mischaracterization on this release regarding Type of Tax originally assessed shall not invalidate this release

RELEASE of MEMORANDUM of LIEN COMMONWEALTH OF VIRGINIA		Department of Taxation P.O. Box 1880 Richmond, Virginia 23218-1880
Notice is given that the Memorandum of Lien filed on 01/27/10 in Book 230, Page 615, Instrument Number 145453, against the taxpayer named below, for the taxes noted below, is released. You are authorized to record the Release of this Lien for these taxes.		For Optional Use by Clerk's Office
Name of Taxpayer and Last Known Mailing Address TORTOISE AND HAIR BAR LLC TORTOISE & HARE EVENTS AND CATERING 567 23RD ST S ARLINGTON, VA 22202-2517		FEIN/SSN: 26-0392819
Location of Circuit Court PAUL FERGUSON, CLERK ARLINGTON CIRCUIT COURT 1425 N COURTHOUSE RD / ROOM 6200 ARLINGTON, VA 22201		
City/County of Residence or Principal Place of Business Name of City/County: Arlington		Date of Birth Not Available
Department of Taxation By:	Issuing Office Office of Compliance P.O. Box 1880 Richmond, VA 23218-1880 (804) 367-8045	Date: May 31, 2016

*Type of Tax	Tax Period	Date of Assessment	Bill Number	Judgment Amount
Sales	02/01/09 - 02/28/09	05/12/09	23048	\$4,232.25
Sales	01/01/09 - 01/31/09	05/12/09	23054	\$5,593.36
Sales	03/01/09 - 03/31/09	05/18/09	30628	\$5,813.25
Sales	04/01/09 - 04/30/09	06/16/09	16767	\$5,394.64
Sales	07/01/09 - 07/31/09	10/28/09	09192	\$5,663.52
Sales	08/01/09 - 08/31/09	10/28/09	09373	\$5,472.47
Sales	09/01/09 - 09/30/09	11/23/09	39784	\$6,228.71
TOTAL				\$38,398.20

Client ID: 13333214



OFFICE OF
ATTORNEY GENERAL OF VIRGINIA
RICHMOND 23219



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